

AMENDMENTS TO LB 745

Introduced by Adams

1           1. Strike original section 1 and all amendments thereto  
2 and insert the following new section:

3           Section 1. (1) Except as otherwise provided in this  
4 section, after the effective date of this act, a municipality may  
5 impose a new occupation tax or increase the rate of an existing  
6 occupation tax, which new occupation tax or increased rate of an  
7 existing occupation tax is projected to generate annual occupation  
8 tax revenue in excess of the applicable amount listed in subsection  
9 (2) of this section, pursuant to section 14-109, 15-202, 15-203,  
10 16-205, or 17-525 if the question of whether to impose the tax or  
11 increase the rate of an existing occupation tax has been submitted  
12 at an election held within the municipality and in which all  
13 registered voters shall be entitled to vote on the question. The  
14 officials of the municipality shall order the submission of the  
15 question by submitting a certified copy of the resolution proposing  
16 the tax or tax rate increase to the election commissioner or county  
17 clerk at least fifty days before the election. The election shall  
18 be conducted in accordance with the Election Act. If a majority of  
19 the votes cast upon the question are in favor of the new tax or  
20 increased rate of an existing occupation tax, then the governing  
21 body of such municipality shall be empowered to impose the new tax  
22 or to impose the increased tax rate. If a majority of those voting  
23 on the question are opposed to the new tax or increased rate, then

1 the governing body of the municipality shall not impose the new tax  
2 or increased rate but shall maintain any existing occupation tax at  
3 its current rate.

4 (2) The applicable amount of annual revenue for each new  
5 occupation tax or annual revenue raised by the increased rate for  
6 an existing occupation tax for purposes of subsection (1) of this  
7 section is:

8 (a) For cities of the metropolitan class, one million  
9 dollars;

10 (b) For cities of the primary class, seven hundred fifty  
11 thousand dollars;

12 (c) For cities of the first class, five hundred thousand  
13 dollars; and

14 (d) For cities of the second class and villages, two  
15 hundred fifty thousand dollars.

16 (3) After the effective date of this act, a municipality  
17 shall not be required to submit the following questions to the  
18 registered voters:

19 (a) Whether to change the rate of an occupation tax  
20 imposed for a specific project which does not provide for deposit  
21 of the tax proceeds in the municipality's general fund; or

22 (b) Whether to terminate an occupation tax earlier than  
23 the determinable termination date under the original question  
24 submitted to the registered voters.

25 This subsection applies to occupation taxes imposed prior  
26 to, on, or after the effective date of this act.

27 (4) The provisions of this section do not apply to an

1 occupation tax subject to section 86-704.

2           2. On page 4, line 7; page 6, lines 14 and 15 and 24; and  
3 page 7, lines 11 and 22, strike "or section 86-704" and insert ",  
4 except that section 1 of this act does not apply to an occupation  
5 tax subject to section 86-704".